

# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486 R. 11/23 Rule 12D-16.002 F.A.C. Effective 11/23 Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK (	OF THE VALU	E ADJUSTMEN	IT BOAF	RD (VA	B)	
Petition # Cou	nty	Tax	x year 20	D	Date received	
COMPL	ETED BY THE	PETITIONER				
PART 1. Taxpayer Information						
Taxpayer name	R	epresentative				
Mailing address		arcel ID and				
for notices		hysical address o	or			
Disco		PP account #				
Phone	l l	mail				
The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax.						
I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.						
I will not attend the hearing but would like my evid your evidence to the value adjustment board clerk. evidence. The VAB or special magistrate ruling wi	Florida law allov	vs the property app	praiser to	cross ex	xamine or object to your	
Type of Property Res. 1-4 units Industrial and m	scellaneous	] High-water recha	arge	Histo	oric, commercial or nonprofit	
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or cla	assified use	Vacant lots and a	creage	☐ Busii	ness machinery, equipment	
PART 2. Reason for Petition Check one. If more than one, file a separate petition.						
Real property value (check one): decrease	increase [	Denial of exem	ption Sel	ect or e	nter type:	
☐ Denial of classification	C	hoose an item.				
Parent/grandparent reduction		Denial for late f	filing of e	xemptio	on or classification	
Property was not substantially complete on January 1		(Include a date	e-stampe	d copy of	of application.)	
☐ Tangible personal property value (You must have t return required by s.193.052. (s.194.034, F.S.))	imely filed a	ownership or co	ntrol (s. 19		55(5), F.S.) or change of ), 193.1554(5), or	
Refund of taxes for catastrophic event		193.1555(5), F.S	S.)			
Check here if this is a joint petition. Attach a lis determination that they are substantially similar				roperty	appraiser's	
Enter the time (in minutes) you think you need to by the requested time. For single joint petitions for group.						
☐ My witnesses or I will not be available to attend	d on specific da	ites. I have attach	hed a list	of date:	S.	
You have the right to exchange evidence with the p evidence directly to the property appraiser at least 1 appraiser's evidence. At the hearing, you have the r	5 days before gight to have with	the hearing and n nesses sworn.	make a w	ritten re	equest for the property	
You have the right, regardless of whether you initiat of your property record card containing information information redacted. When the property appraiser to you or notify you how to obtain it online.	elevant to the	computation of yo	our curre	nt asses	ssment, with confidential	

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.** 

PART 3. Taxpayer Signature					
Complete part 3 if you are representing yourself or if you are without attaching a completed power of attorney or authorization from the taxpayer is required for access collector.	ation for representation to this form.	, ,			
☐ I authorize the person I appoint in part 5 to have access t Under penalties of perjury, I declare that I am the owner of the petition and the facts stated in it are true.					
Signature, taxpayer	Print name	Date			
PART 4. Employee, Attorney, or Licensed Professional S	ignature				
Complete part 4 if you are the taxpayer's or an affiliated entit representatives.		ng licensed			
I am (check any box that applies):					
An employee of	(taxpayer or an affiliated entity	γ) <b>.</b>			
A Florida Bar licensed attorney (Florida Bar number	).				
A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number).					
A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number ).					
A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number).					
I understand that written authorization from the taxpayer is reappraiser or tax collector.	,	,			
Under penalties of perjury, I certify that I have authorization am the owner's authorized representative for purposes of fili under s. 194.011(3)(h), Florida Statutes, and that I have read	ng this petition and of becoming an agent for	or service of process			
Signature, representative	Print name	Date			
PART 5. Unlicensed Representative Signature					
Complete part 5 if you are an authorized representative not I	isted in part 4 above.				
☐ I am a compensated representative not acting as one of AND (check one)	the licensed representatives or employees	listed in part 4 above			
$\square$ Attached is a power of attorney that conforms to the requastraction taxpayer's authorized signature OR $\square$ the taxpayer's authorized		recuted with the			
☐ I am an uncompensated representative filing this petition	AND (check one)				
☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.					
I understand that written authorization from the taxpayer is reappraiser or tax collector.	equired for access to confidential information	on from the property			
Under penalties of perjury, I declare that I am the owner's au becoming an agent for service of process under s. 194.011(3 facts stated in it are true.					
Signature, representative	Print name	Date			

Keep this information for your files. Do not return this page to the VAB clerk.

# **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

# **PART 1. Taxpayer Information**

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

### PART 2. Petition Information and Hearing

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

- (1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.
- 2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.
- (b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.
- (c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed,

investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

#### ADDITIONAL INFORMATION

# Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

#### Value Appeals:

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes.
- \* Less applicable discounts under s. 197.162, F.S.

#### Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.